REMARKS

Upon entry of this Response, claims 1-12, 14-69, 71-90, 92-114, and 116-131 remain pending in the present application. Claims 1, 6, 68, 89, 94, 106-112, and 114 have been amended and claims 13, 70, 91, and 115 have been canceled. Applicants request reconsideration of the pending claims in view of the following remarks.

Allowable Subject Matter

Applicants appreciate the Examiner's allowance of claims 7-11 and 36-67. Applicants also acknowledge the Examiner's indication in the Office Action that claims 3, 13, 70, 91, and 115 would be allowable if rewritten to include all of the limitations of the base claim and any intervening claims. Independent claim 1 is amended to include the limitations of dependent claim 13. Claim 3, which depends from independent claim 1, is therefore allowable as a matter of law for at least the reason that dependent claim 3 contains all features of independent claim 1. See, e.g., In re Fine, 837 F.2d 1071 (Fed. Cir. 1988). Independent claim 68 is amended to include the limitations of dependent claim 70. Independent claim 89 is amended to include the limitations of dependent claim 91. Independent claim 114 is amended to include the limitations of dependent claim 115. Dependent claims 13, 70, 91, and 115 have been canceled herein. As such, Applicants assert that claims 1, 3, 68, 89, and 114 are in condition for allowance. Accordingly, Applicants respectfully request that the rejection of claims 1, 68, 89, and 114 be withdrawn.

Because a dependent claim as a matter of law inherently contains all of the limitations of its respective parent independent claim, and any intervening claims, the amendments to claims 1, 68, 89, and 114 do not narrow the scope of claims 13, 70, 91, and 115 as originally filed.

Claim Rejections under 35 U.S.C. §103

Independent claims 1, 68, 89, 114 and dependent claims 2, 4-6, 12, 14-15, 17-29, 69, 71-72, 76-88, 90, 92-97, 101-113, 116-117, 119-131 stand rejected under 35 U.S.C. §103(a) as being unpatentable over "Using 1-2-3 Special Edition" in view of Cobb et al., "Excel in Business." Dependent claims 16, 73-75, 98-100, and 118 stand rejected under 35 U.S.C. §103(a) as being unpatentable over "Using 1-2-3 Special Edition" in view of Cobb et al., "Excel in Business." As noted above, claims 1, 68, 89, and 114 have been amended to include the allowable limitations of dependent claims 13, 70, 91, and 115, respectively, thereby placing claims 1, 68, 89, and 114 in condition for allowance. Since amended claims 1, 68, 89, and 114 are allowable, Applicants submit that claims 2, 4-6, 12, 14-29, 69, 71-88, 90, 92-113, and 116-131 are allowable for at least the reason that each depends from an allowable independent claim. *In re Fine*, 837 F.2d 1071, 5 U.S.P.Q. 2d 1596, 1598 (Fed. Cir. 1988). Therefore, Applicants request that the rejection of claims 1-2, 4-6, 12, 14-29, 68-69, 71-90, 92-114, and 116-131 be withdrawn.

CONCLUSION

It is requested that all outstanding objections and rejections be withdrawn and that this application and all presently pending claims be allowed to issue. If the Examiner has any questions or comments regarding this Response, the Examiner is encouraged to telephone the undersigned counsel of Applicants.

Respectfully submitted,

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